

# **1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT**

1999 RETURNS FILED IN 2000

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# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## TABLE OF CONTENTS

| <u>DESCRIPTION</u>                                             | <u>PAGE<br/>NUMBER</u> |
|----------------------------------------------------------------|------------------------|
| INTRODUCTION .....                                             | 1                      |
| GLOSSARY OF TERMS .....                                        | 2                      |
| OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 1999 ..... | 3                      |
| REVIEW OF 1999 TAX YEAR.....                                   | 6                      |
| INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS .....              | 9                      |
| HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY .....   | 10                     |

## STATISTICAL APPENDIX

|                                                        |    |
|--------------------------------------------------------|----|
| Table 1: Total Pay and No Pay Returns.....             | 11 |
| Table 2: Total Pay Returns.....                        | 12 |
| Table 3: Total No Pay Returns .....                    | 13 |
| Table 4: Total Single Pay Returns .....                | 14 |
| Table 5: Total Single No Pay Returns.....              | 15 |
| Table 6: Total Married Joint Pay Returns.....          | 16 |
| Table 7: Total Married Joint No Pay Returns .....      | 17 |
| Table 8: Total Married Separate Pay Returns.....       | 18 |
| Table 9: Total Married Separate No Pay Returns .....   | 19 |
| Table 10: Total Pay and No Pay Returns by County ..... | 20 |
| Table 11: Total Returns by Itemized Deduction .....    | 22 |
| Table 12: Total Returns by Standard Deduction .....    | 23 |
| Table 13: Total Pay and No Pay Returns by Credit ..... | 24 |
| INCOME TAX ABATEMENT .....                             | 25 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## INTRODUCTION

For tax year 1999, a total of \$1.9 billion in Iowa tax liability was reported on 1.8 million returns filed during 2000. The reported tax was based on \$68.9 billion in Iowa adjusted gross income and \$50.0 billion in net taxable income. This report provides a summary of data obtained from 1999 tax returns as well as a review of the relevant features of the Iowa tax law.

The report is organized in three major sections:

- An overview of Iowa income tax laws applicable to 1999 income.
- A statistical summary of information reported on 1999 returns including analysis of filing patterns.
- An appendix of statistical tables.

**The data in this report reflects 1999 reporting practices. Due to significant tax law changes that took effect for the 1998 tax year comparison to years prior to 1998 must be completed with extreme caution. The most notable change was the ten percent reduction in Iowa's tax rates. Other changes included increases in the personal credit and maximum pension exclusion amounts, and expansion of the capital gains deduction and tuition textbook credit. These changes resulted in the decline of Iowans collective tax liabilities between 1997 and 1998.**

Notice: Beginning this year, the Iowa Individual Income Tax Annual Statistical Report will only be available in electronic format.

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## GLOSSARY OF TERMS

Pay Returns — returns with tax greater than zero

No Pay Returns — returns with a tax liability equal to zero.

### Filing Status

Single — Includes filing status 1 (single) , 5 (unmarried head of household), and 6 (surviving spouse)

Married Joint — filing status 2 (one return filed by the married couple). — Counted as one return.

Married Separate — filing status 3 (married couple filing separately on a combined return) — Counted as two returns.

Or

filing status 4 (married couple filing on separate returns) —  
Counted as separate returns

Adjusted Gross Income — from line 26 Iowa 1040 or line 4 IA 1040A.

Net Taxable Income — from line 42 IA 1040 or line 8 IA 1040A.

Tax Paid — from line 55 IA 1040 (less any refundable credits other than withholding or estimates) or line 13 IA 1040A.

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# **1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT**

## **OVERVIEW OF RELEVANT FEATURES OF TAX LAW - TAX YEAR 1999**

The key features of the 1999 Iowa individual income tax structure are similar to many of those imposed by the federal government and other states with progressive tax rate schedules. This section of the report highlights fundamental features of the Iowa tax structure as well as related tax features such as additional taxes, credits and check-off programs. Chart 1 beginning on page 7 provides additional information regarding the utilization of these provisions.

Several important Iowa tax law changes applicable to tax year 1999 include:

- The income tax brackets in the rate schedule were indexed upward by a factor of 1.0 percent. The indexation adjustment is made each year to prevent taxpayers from incurring increased tax liabilities due to inflation.
- The standard deduction for filing single filers and married couples filing separately is \$1,460 - up from \$1,440 in tax year 1998. For all other filing statuses the standard deduction was \$3,590, which was up from \$3,550 the prior year.

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## Filing Requirements

For 1999, single taxpayers who were Iowa residents with Iowa net income of \$9,000 or more were required to file an Iowa return. Iowa residents other than single filers who had Iowa net income of at least \$13,500, or those who could be claimed as a dependent on another person's return and had Iowa net income from all sources of \$4,000 or more, were required to file an Iowa return.

Nonresidents with \$1,000 or more in net income from Iowa sources or those who were subject to the Iowa tax on lump sum distributions or to the Iowa minimum tax were also required to file an Iowa return.

## Net Income Definition

Iowa net income is defined as federal adjusted gross income with certain modifications. These modifications include the subtraction of interest and dividends from federal securities and the addition of interest and dividends from certain state, municipal and foreign securities. Generally, the sources and amounts of income that were reported on the 1999 federal return were also required to be reported on the 1999 Iowa return with a few exceptions. Included in these exceptions were the allowance of an exclusion from income of certain railroad retirement benefits and a difference in the computation of social security income to be included for state tax purposes.

As is true in determining federal adjusted gross income, Iowa allowed certain adjustments to gross income in computing Iowa net income. These adjustments were generally the same as those allowed for federal purposes. Exceptions included adjustments for a partial pension/retirement income exclusion and a deduction for certain types of capital gains transactions.

## Net Taxable Income

To determine net taxable income, the following deductions from net income were allowed for 1999:

1. The net amount of federal income taxes paid during the year less federal income tax refunds received during the year.
2. The larger of the following amounts:
  - a. A standard deduction of \$1,460 for single filers and for each married individual filing separately. A standard deduction of \$3,590 for taxpayers who were married and filed a joint return or those who filed as an unmarried head of household or qualifying widow (er) with dependent child.
  - b. An itemized deduction equal to the amount determined for federal income tax purposes less any amounts deducted for Iowa income tax payments. In addition, other deductible expenses such as adoption expenses or expenses incurred for in-home care of a disabled relative were allowed as an Iowa itemized deduction.

## 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

Net taxable income reported on 1999 Iowa returns was subject to the following rates:

| <u>Rate</u>                           | <u>Rate</u>                          |
|---------------------------------------|--------------------------------------|
| 0.36% from \$ 0 through \$ 1,148      | 6.48% from \$17,220 through \$22,960 |
| 0.72% from \$ 1,148 through \$ 2,296  | 6.80% from \$22,960 through \$34,440 |
| 2.43% from \$ 2,296 through \$ 4,592  | 7.92% from \$34,440 through \$51,660 |
| 4.50% from \$ 4,592 through \$ 10,332 | 8.98% from \$51,660                  |
| 6.12% from \$ 10,332 through \$17,220 |                                      |

### Personal and Dependent Credits

The following nonrefundable personal and dependent exemption credits were allowed for 1999:

1. A forty dollar credit was allowed for each taxpayer. In addition, taxpayers who qualified and filed as a head of household were allowed an additional credit of forty dollars. Also, an additional twenty dollar credit was allowed for individuals who were 65 year of age or over, or who were blind at the end of the tax year.
2. A forty dollar credit was allowed on the taxpayer's return for each dependent claimed for federal purposes.

### Nonresident and Part-Year Resident Credits

Individuals with income from Iowa sources, but who were not full-year residents of Iowa were required to report their income, adjustments and deductions from all sources. After computing tax on taxable income from all sources, nonresidents and part-year residents were allowed a credit to reflect the ratio of non-Iowa income to total income.

### Additional Features of the Iowa Tax Structure

The principal objective of the Iowa tax structure is to compute a tax on an income base utilizing graduated tax rates. However, several other features exist in the Iowa tax code that are designed to impose tax or compensate for certain activities through additional taxes, credits or to allow taxpayers to make contributions to certain programs through check-offs. More information on these additional taxes, credits and check-off programs may be found on pages 6 through 8 of this report.

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## REVIEW OF 1999 TAX YEAR

**Filing Status** - Iowa allows married taxpayers to file as separate individuals. This feature of Iowa tax law allows married taxpayers to avoid being taxed at a higher rate as a married couple than as individuals. These two-income couples filed approximately 50 percent of all returns and reported 63 percent of Iowa tax liability.

**Standard/Itemized Deductions** - Approximately 54 percent of the returns utilized the Iowa standard deduction with the remaining filers electing to itemize their deductions.

**Federal Tax Deduction** - Iowa is one of three states that allow all taxpayers full deductibility of net federal tax payments. For the 1999 tax year, a total of \$10.4 billion in federal taxes were deducted.

**Additional Taxes** - The special tax on lump sum distributions and the minimum tax was reported on 5,300 returns. A total of \$4.1 million in these state taxes were reported. The use of the school district surtax continued to expand in 1999, with 244 districts receiving approximately \$42.1 million in revenue from this state collected revenue source.

**Tax Credits** - Chart 1 documents the utilization of the tax credits allowed on the 1999 return. Excluding the exemption credits and the non-resident/part year resident credits, approximately \$49.2 million in credits were claimed on 1999 returns.

**Check-offs** - A total of 123,000 contributions were made amounting to approximately \$437,500 for the three check-off programs provided on the 1999 tax return. (See Chart 1)

**Cow Calf Refund Program** - A total of 15,914 returns claimed \$7.7 million in individual income tax refunds. The amount appropriated for this program for tax year 1999 equaled \$2.0 million. Therefore, refund claims were paid on a prorated basis according to the formula specified in section 422.122, Code of Iowa 2001. This program does not affect tax liabilities as reported in this document, but is administered through the Iowa income tax system.



# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## Chart 1 Additional Characteristics of Iowa Income Tax And Related Administrative Programs

| FIRST EFFECTIVE ON<br>RETURN FOR TAX YEAR  |      | CHARACTERISTICS                                                                                                                                                   | IMPACT IN 1999                                           |
|--------------------------------------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>A. <u>ADDITIONAL TAXES</u></b>          |      |                                                                                                                                                                   |                                                          |
| Lump Sum Distribution Tax                  | 1982 | 25% of federal tax on lump sum distribution                                                                                                                       | 649 Taxpayers<br>\$1.2 million                           |
| Minimum Tax                                | 1982 | 6.7% of Iowa alternative taxable income to the extent that minimum tax exceeds regular tax                                                                        | 4,600 Taxpayers<br>\$2.9 Million                         |
| School District Surtax                     | 1976 | Up to 20% of State tax in authorizing districts<br>Districts                                                                                                      | 581,100 Taxpayers<br>in 244 School<br><br>\$42.1 Million |
| <b>B. <u>CREDITS APPLICABLE TO TAX</u></b> |      |                                                                                                                                                                   |                                                          |
| Tuition/Textbook Credit                    | 1987 | 25% of qualifying expenses (\$1,000 maximum);<br>Maximum credit of \$250 for each dependent                                                                       | 127,100 Taxpayers<br>\$10.3 Million                      |
| Earned Income Credit                       | 1990 | 6.5% of Federal Earned Income Credit for taxpayers with Federal AGI of less than \$26,450 (less than \$30,095 for taxpayers with more than one qualifying child). | 83,900 Taxpayers<br>\$6.0 million                        |
| New Jobs Credit                            | 1985 | 6% of portion of wages paid to new employees by qualifying employer                                                                                               | (See Footnote pg. 8)                                     |
| Minimum Tax Carryforward Credit            | 1989 | Credit against regular tax to the extent that regular tax exceeds minimum tax                                                                                     | (See Footnote pg. 8)                                     |
| S Corp and Franchise Tax Credits           | 1997 | Credit available to qualifying resident shareholders of value added corporations                                                                                  | (See Footnote pg. 8)                                     |
| Enterprise Zone Housing Credit             | 1998 | Credit to eligible housing business up to 10% of investment relating to building or rehabilitating dwellings in designated areas.                                 | (See Footnote pg. 8)                                     |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

Chart 1 (cont'd)

| <u>FIRST EFFECTIVE ON<br/>RETURN FOR TAX YEAR</u>                                                                                                                                                                                                                                                                                                           | <u>CHARACTERISTICS</u>                                                                                                                                 | <u>IMPACT IN 1999</u>                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>C. <u>CREDITS WHICH<br/>ARE REFUNDED</u></b>                                                                                                                                                                                                                                                                                                             |                                                                                                                                                        |                                                                          |
| Child and Dependent Care                                                                                                                                                                                                                                                                                                                                    | 1977 Sliding scale from 10% to 75% of federal credit<br>For taxpayers with household income of less than \$40,000.                                     | 45,700 Taxpayers<br>\$6.7 Million                                        |
| Research Expenditure                                                                                                                                                                                                                                                                                                                                        | 1985 6.5% of qualifying research expenditures                                                                                                          | 700 Taxpayers<br>\$868,300                                               |
| Motor Vehicle Fuel Tax                                                                                                                                                                                                                                                                                                                                      | 1973 Credit for MVF tax paid for fuel which was<br>used for exempt purposes                                                                            | 40,400 Taxpayers<br>\$5.9 Million                                        |
| <p>Note: The New Jobs Credit, Minimum Tax Carryforward Credit, S Corp and Franchise Credits and the Enterprise Housing Credit were combined on line 54 of the 1999 Iowa 1040 tax form. Therefore separate values for these credits cannot be determined. For 1998, the credits combined were claimed by 3,900 taxpayers and amounted to \$19.4 million.</p> |                                                                                                                                                        |                                                                          |
| <b>D. <u>CONTRIBUTIONS</u></b>                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                        |                                                                          |
| Election Campaign<br>Check-off                                                                                                                                                                                                                                                                                                                              | 1972 Taxpayer may designate \$1.50 of <u>State Tax</u><br>(\$3.00 if joint) to major party of choice                                                   | 91,823 Check-offs<br>\$137,735                                           |
| Fish and Wildlife Check-off                                                                                                                                                                                                                                                                                                                                 | 1982 Taxpayers may contribute any amount of \$1<br>or more to Fish/Wildlife Protection Fund                                                            | 12,900 Contributors<br>\$135,100                                         |
| State Fair Check-off                                                                                                                                                                                                                                                                                                                                        | 1993 Taxpayers may contribute any amount of \$1<br>or more to State Fairgrounds Renovation Fund                                                        | 9,600 contributors<br>\$88,700                                           |
| Domestic Abuse                                                                                                                                                                                                                                                                                                                                              | 1991 (*)Taxpayers may contribute any amount of \$1<br>or more to Domestic Abuse Fund                                                                   | 8,700 contributors<br>\$76,000                                           |
| <b>E. <u>COW CALF REFUND</u></b>                                                                                                                                                                                                                                                                                                                            | 1996 Refund claim of ten cents per corn equivalent<br>consumed per head of livestock. Claims<br>prorated if total claims exceed appropriated<br>amount | 15,174 returns<br>\$7.7 Million claimed<br>\$2.0 Million<br>appropriated |

(\*) The Domestic Abuse check-off was not allowed in 1996 due to legislation restricting the number of check-offs. The program was reinstated beginning in tax year 1997.

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## INCIDENCE BY ADJUSTED GROSS INCOME BRACKETS — TAX YEAR 1999

A traditional measurement of a state's income tax structure is the incidence of the tax on residents in that state. The incidence is defined as the percentage that net tax liability represents of net income (AGI).

Chart 2 presents the incidence calculations for all returns as well as resident returns only. The incidence computations based on total returns are presented primarily for consistency purposes with the rest of this report, as an analysis based on total returns does not reflect the true incidence of the Iowa tax on Iowans. As a result of the manner in which nonresidents are required to compute their tax liability, the AGI data is distorted by the inclusion of income from non-Iowa sources of nonresidents and part-year residents. However, the tax data reflects the true liability on Iowa source income as the deduction of the non-resident/part-year resident credit is considered. The impact of these provisions is to produce an incidence which is significantly less than what is believed to be the true incidence of the tax on Iowans. While this reduction affects the incidence at all income levels, the most significant abnormalities occur at the middle and upper income levels.

The figures based on resident returns only represent a more accurate measure of the Iowa tax incidence and progressivity of the Iowa income tax. Although the nonresident returns are not included in these calculations (which represent approximately eight percent of all returns) using resident returns only greatly reduces the problems in comparing income figures that include non-Iowa sources to tax figures that are based on Iowa source income only.

Chart 2  
Tax Incidence by Adjusted Gross Income  
All Returns vs. Iowa Resident Returns

| Adjusted Gross<br>Income Class | All Taxpayers        |                           |           | Resident Taxpayers   |                           |           |
|--------------------------------|----------------------|---------------------------|-----------|----------------------|---------------------------|-----------|
|                                | AGI<br>(\$ millions) | Tax Paid<br>(\$ millions) | Incidence | AGI<br>(\$ millions) | Tax Paid<br>(\$ millions) | Incidence |
| No AGI                         | \$0.0                | \$0.2                     |           | \$0.0                | \$0.0                     |           |
| \$0 - \$5,000                  | \$554.6              | \$0.3                     | 0.05%     | \$527.1              | \$0.2                     | 0.04%     |
| \$5,000 - \$10,000             | \$1,705.4            | \$9.8                     | 0.57%     | \$1,607.1            | \$9.5                     | 0.59%     |
| \$10,000 - \$14,000            | \$1,979.1            | \$28.6                    | 1.45%     | \$1,842.2            | \$27.5                    | 1.49%     |
| \$14,000 - \$20,000            | \$4,210.7            | \$92.3                    | 2.19%     | \$3,924.4            | \$89.0                    | 2.27%     |
| \$20,000 - \$25,000            | \$4,387.6            | \$126.6                   | 2.89%     | \$4,101.6            | \$122.5                   | 2.99%     |
| \$25,000 - \$30,000            | \$4,675.0            | \$152.1                   | 3.25%     | \$4,378.4            | \$147.5                   | 3.37%     |
| \$30,000 - \$40,000            | \$8,471.7            | \$296.7                   | 3.50%     | \$7,895.0            | \$288.2                   | 3.65%     |
| \$40,000 - \$50,000            | \$6,037.6            | \$221.5                   | 3.67%     | \$5,528.4            | \$214.7                   | 3.88%     |
| \$50,000 - \$75,000            | \$7,561.3            | \$288.2                   | 3.81%     | \$6,636.6            | \$276.8                   | 4.17%     |
| \$75,000 and over              | \$29,295.4           | \$655.4                   | 2.24%     | \$12,345.3           | \$603.1                   | 4.89%     |
| Total                          | \$68,878.4           | \$1,871.7                 | 2.72%     | \$48,786.1           | \$1,779.0                 | 3.65%     |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## HISTORICAL TRENDS IN FILINGS, INCOME AND TAX LIABILITY

Chart 3 below provides historical data over the last ten years for the number of filers, adjusted gross income, taxable income and tax liability. The historical data shows that over the last ten years, increases or decreases in the number of filers has been fairly modest. As would be expected, increases in income through economic growth also have led to increases in taxable income and tax liabilities as well. For tax year 1999, adjusted gross income and taxable income grew by 7.7% and 7.5% respectively, while tax liabilities grew by 7.7%. However, it is important to realize that tax law changes also can affect growth in income and in tax liabilities over time. Although many such changes have occurred over the last ten years, the most obvious change occurred between 1997 and 1998 when income grew by 9.6%, yet tax liabilities declined by 7.4%. This was primarily the result of the tax rate reductions and other law changes mentioned earlier in the introduction to this report.

Chart 3  
Historical Iowa Individual Income Tax Statistics

| Tax Year | Number of Returns | Adjusted Gross Income | Taxable Income   | Tax Paid        |
|----------|-------------------|-----------------------|------------------|-----------------|
| 1990     | 1,705,046         | \$38,612,715,323      | \$28,388,955,296 | \$1,266,774,895 |
| 1991     | 1,724,188         | \$39,369,979,787      | \$28,924,162,375 | \$1,298,447,307 |
| 1992     | 1,700,993         | \$42,144,806,944      | \$31,048,558,907 | \$1,403,016,041 |
| 1993     | 1,684,013         | \$43,531,770,581      | \$31,854,155,749 | \$1,430,164,084 |
| 1994     | 1,702,662         | \$45,795,111,542      | \$33,674,391,463 | \$1,516,132,840 |
| 1995     | 1,728,284         | \$49,813,691,848      | \$36,315,283,666 | \$1,608,981,183 |
| 1996     | 1,753,478         | \$54,815,978,294      | \$40,239,170,057 | \$1,705,708,650 |
| 1997     | 1,780,784         | \$58,339,391,732      | \$42,407,617,800 | \$1,878,237,250 |
| 1998     | 1,806,707         | \$63,964,624,673      | \$46,489,182,579 | \$1,738,503,209 |
| 1999     | 1,827,431         | \$68,878,355,751      | \$49,966,936,740 | \$1,871,747,433 |

### Annual Percent Change

| Tax Year | Number of Returns | Adjusted Gross Income | Taxable Income | Tax Paid |
|----------|-------------------|-----------------------|----------------|----------|
| 1990-91  | 1.12%             | 1.96%                 | 1.89%          | 2.50%    |
| 1991-92  | -1.35%            | 7.05%                 | 7.34%          | 8.05%    |
| 1992-93  | -1.00%            | 3.29%                 | 2.59%          | 1.93%    |
| 1993-94  | 1.11%             | 5.20%                 | 5.71%          | 6.01%    |
| 1994-95  | 1.50%             | 8.78%                 | 7.84%          | 6.12%    |
| 1995-96  | 1.46%             | 10.04%                | 10.81%         | 6.01%    |
| 1996-97  | 1.56%             | 6.43%                 | 5.39%          | 10.11%   |
| 1997-98  | 1.46%             | 9.64%                 | 9.62%          | -7.44%   |
| 1998-99  | 1.15%             | 7.68%                 | 7.48%          | 7.66%    |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 01**  
**TOTAL PAY AND NO-PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID        |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|-----------------|
| \$1 -                             | \$2,999  | 95,601            | \$166,353,589            | \$61,104,024          | 127,838                | 8,415                  | \$86,042        |
| \$3,000 -                         | \$3,999  | 46,764            | \$163,904,354            | \$89,993,155          | 61,779                 | 4,530                  | \$48,526        |
| \$4,000 -                         | \$4,999  | 49,890            | \$224,325,794            | \$136,224,948         | 67,099                 | 5,302                  | \$115,928       |
| \$5,000 -                         | \$5,999  | 48,740            | \$267,807,608            | \$174,962,528         | 67,392                 | 6,160                  | \$402,396       |
| \$6,000 -                         | \$6,999  | 47,169            | \$306,449,397            | \$209,227,906         | 66,681                 | 7,273                  | \$986,671       |
| \$7,000 -                         | \$7,999  | 45,896            | \$343,972,098            | \$242,467,815         | 66,191                 | 8,065                  | \$1,695,597     |
| \$8,000 -                         | \$8,999  | 44,339            | \$376,753,251            | \$271,536,429         | 64,967                 | 8,849                  | \$2,408,256     |
| \$9,000 -                         | \$9,999  | 43,223            | \$410,426,156            | \$294,465,388         | 63,927                 | 10,408                 | \$4,341,589     |
| \$10,000 -                        | \$11,999 | 82,971            | \$912,313,634            | \$671,554,415         | 121,806                | 22,472                 | \$11,840,568    |
| \$12,000 -                        | \$13,999 | 82,071            | \$1,066,751,339          | \$804,338,602         | 117,768                | 25,416                 | \$16,752,493    |
| \$14,000 -                        | \$15,999 | 82,872            | \$1,242,919,581          | \$947,500,548         | 115,429                | 29,273                 | \$23,121,226    |
| \$16,000 -                        | \$17,999 | 83,094            | \$1,412,614,212          | \$1,090,467,890       | 111,827                | 32,616                 | \$30,607,292    |
| \$18,000 -                        | \$19,999 | 81,874            | \$1,555,180,440          | \$1,211,007,932       | 106,806                | 34,145                 | \$38,557,946    |
| \$20,000 -                        | \$21,999 | 80,779            | \$1,695,847,759          | \$1,329,519,541       | 103,484                | 36,277                 | \$46,459,387    |
| \$22,000 -                        | \$24,999 | 114,617           | \$2,691,770,620          | \$2,115,186,308       | 144,173                | 57,413                 | \$80,140,668    |
| \$25,000 -                        | \$29,999 | 170,462           | \$4,674,985,430          | \$3,669,118,128       | 209,936                | 95,289                 | \$152,118,999   |
| \$30,000 -                        | \$34,999 | 137,928           | \$4,468,742,271          | \$3,475,985,938       | 169,140                | 86,506                 | \$154,193,129   |
| \$35,000 -                        | \$39,999 | 107,070           | \$4,002,987,104          | \$3,079,543,078       | 131,805                | 74,735                 | \$142,556,833   |
| \$40,000 -                        | \$49,999 | 135,770           | \$6,037,607,185          | \$4,573,329,652       | 170,430                | 103,515                | \$221,510,700   |
| \$50,000 -                        | \$74,999 | 126,665           | \$7,561,276,275          | \$5,578,209,735       | 168,716                | 108,078                | \$288,169,672   |
| \$75,000 -                        | \$99,999 | 38,480            | \$3,291,900,680          | \$2,354,248,977       | 54,564                 | 34,877                 | \$128,802,461   |
| \$100,000 AND OVER                |          | 57,388            | \$26,003,466,974         | \$17,584,734,471      | 85,649                 | 54,831                 | \$526,621,291   |
|                                   | NO AGI   | 23,768            | \$0                      | \$2,209,332           | 47,893                 | 7,701                  | \$209,763       |
| <b>TOTAL</b>                      |          | 1,827,431         | \$68,878,355,751         | \$49,966,936,740      | 2,445,300              | 862,146                | \$1,871,747,433 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 02**  
**TOTAL PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID        |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|-----------------|
| \$1 -                             | \$2,999  | 1,360             | \$2,891,968              | \$2,338,500           | 1,436                  | 64                     | \$86,04         |
| \$3,000 -                         | \$3,999  | 1,586             | \$5,697,811              | \$4,990,159           | 1,631                  | 35                     | \$48,526        |
| \$4,000 -                         | \$4,999  | 5,299             | \$24,249,249             | \$20,704,879          | 5,429                  | 97                     | \$115,928       |
| \$5,000 -                         | \$5,999  | 21,023            | \$116,590,939            | \$87,330,644          | 21,707                 | 283                    | \$402,396       |
| \$6,000 -                         | \$6,999  | 24,665            | \$160,289,519            | \$121,406,980         | 27,330                 | 782                    | \$986,671       |
| \$7,000 -                         | \$7,999  | 24,322            | \$182,307,278            | \$139,724,572         | 28,594                 | 1,527                  | \$1,695,597     |
| \$8,000 -                         | \$8,999  | 23,390            | \$198,753,562            | \$153,479,832         | 28,388                 | 1,973                  | \$2,408,256     |
| \$9,000 -                         | \$9,999  | 32,385            | \$307,576,356            | \$238,016,808         | 39,289                 | 2,700                  | \$4,341,589     |
| \$10,000 -                        | \$11,999 | 64,090            | \$705,014,674            | \$548,181,853         | 79,812                 | 7,151                  | \$11,840,568    |
| \$12,000 -                        | \$13,999 | 64,676            | \$840,841,790            | \$659,076,714         | 80,258                 | 9,338                  | \$16,752,493    |
| \$14,000 -                        | \$15,999 | 68,585            | \$1,029,596,214          | \$808,366,341         | 86,477                 | 12,532                 | \$23,121,226    |
| \$16,000 -                        | \$17,999 | 75,188            | \$1,279,214,544          | \$1,006,108,557       | 97,004                 | 21,857                 | \$30,607,292    |
| \$18,000 -                        | \$19,999 | 77,947            | \$1,480,841,036          | \$1,168,971,510       | 99,929                 | 31,125                 | \$38,557,946    |
| \$20,000 -                        | \$21,999 | 78,159            | \$1,640,892,276          | \$1,299,317,829       | 99,259                 | 34,736                 | \$46,459,387    |
| \$22,000 -                        | \$24,999 | 111,462           | \$2,617,862,304          | \$2,074,234,368       | 139,292                | 55,819                 | \$80,140,668    |
| \$25,000 -                        | \$29,999 | 166,455           | \$4,565,021,927          | \$3,606,829,851       | 204,019                | 93,603                 | \$152,118,999   |
| \$30,000 -                        | \$34,999 | 134,682           | \$4,363,655,682          | \$3,413,999,338       | 164,493                | 85,243                 | \$154,193,129   |
| \$35,000 -                        | \$39,999 | 104,473           | \$3,905,947,777          | \$3,019,539,990       | 128,204                | 73,649                 | \$142,556,833   |
| \$40,000 -                        | \$49,999 | 132,290           | \$5,882,665,494          | \$4,474,271,427       | 165,619                | 101,947                | \$221,510,700   |
| \$50,000 -                        | \$74,999 | 122,794           | \$7,326,727,862          | \$5,427,612,392       | 162,958                | 105,886                | \$288,169,672   |
| \$75,000 -                        | \$99,999 | 36,739            | \$3,142,255,958          | \$2,257,923,752       | 51,854                 | 33,725                 | \$128,802,461   |
| \$100,000 AND OVER                |          | 52,481            | \$19,696,229,663         | \$13,313,620,491      | 77,117                 | 51,003                 | \$526,621,291   |
| NO AGI                            |          | 176               | \$0                      | \$1,102,105           | 235                    | 50                     | \$209,763       |
| <b>TOTAL</b>                      |          | 1,424,227         | \$59,475,123,883         | \$43,847,148,892      | 1,790,334              | 725,125                | \$1,871,747,433 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 03  
TOTAL NO-PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|----------|
| \$1 -                             | \$2,999  | 94,241            | \$163,461,621            | \$58,765,524          | 126,402                | 8,351                  | \$0      |
| \$3,000 -                         | \$3,999  | 45,178            | \$158,206,543            | \$85,002,996          | 60,148                 | 4,495                  | \$0      |
| \$4,000 -                         | \$4,999  | 44,591            | \$200,076,545            | \$115,520,069         | 61,670                 | 5,205                  | \$0      |
| \$5,000 -                         | \$5,999  | 27,717            | \$151,216,669            | \$87,631,884          | 45,685                 | 5,877                  | \$0      |
| \$6,000 -                         | \$6,999  | 22,504            | \$146,159,878            | \$87,820,926          | 39,351                 | 6,491                  | \$0      |
| \$7,000 -                         | \$7,999  | 21,574            | \$161,664,820            | \$102,743,243         | 37,597                 | 6,538                  | \$0      |
| \$8,000 -                         | \$8,999  | 20,949            | \$177,999,689            | \$118,056,597         | 36,579                 | 6,876                  | \$0      |
| \$9,000 -                         | \$9,999  | 10,838            | \$102,849,800            | \$56,448,580          | 24,638                 | 7,708                  | \$0      |
| \$10,000 -                        | \$11,999 | 18,881            | \$207,298,960            | \$123,372,562         | 41,994                 | 15,321                 | \$0      |
| \$12,000 -                        | \$13,999 | 17,395            | \$225,909,549            | \$145,261,888         | 37,510                 | 16,078                 | \$0      |
| \$14,000 -                        | \$15,999 | 14,287            | \$213,323,367            | \$139,134,207         | 28,952                 | 16,741                 | \$0      |
| \$16,000 -                        | \$17,999 | 7,906             | \$133,399,668            | \$84,359,333          | 14,823                 | 10,759                 | \$0      |
| \$18,000 -                        | \$19,999 | 3,927             | \$74,339,404             | \$42,036,422          | 6,877                  | 3,020                  | \$0      |
| \$20,000 -                        | \$21,999 | 2,620             | \$54,955,483             | \$30,201,712          | 4,225                  | 1,541                  | \$0      |
| \$22,000 -                        | \$24,999 | 3,155             | \$73,908,316             | \$40,951,940          | 4,881                  | 1,594                  | \$0      |
| \$25,000 -                        | \$29,999 | 4,007             | \$109,963,503            | \$62,288,277          | 5,917                  | 1,686                  | \$0      |
| \$30,000 -                        | \$34,999 | 3,246             | \$105,086,589            | \$61,986,600          | 4,647                  | 1,263                  | \$0      |
| \$35,000 -                        | \$39,999 | 2,597             | \$97,039,327             | \$60,003,088          | 3,601                  | 1,086                  | \$0      |
| \$40,000 -                        | \$49,999 | 3,480             | \$154,941,691            | \$99,058,225          | 4,811                  | 1,568                  | \$0      |
| \$50,000 -                        | \$74,999 | 3,871             | \$234,548,413            | \$150,597,343         | 5,758                  | 2,192                  | \$0      |
| \$75,000 -                        | \$99,999 | 1,741             | \$149,644,722            | \$96,325,225          | 2,710                  | 1,152                  | \$0      |
| \$100,000 AND OVER                |          | 4,907             | \$6,307,237,311          | \$4,271,113,980       | 8,532                  | 3,828                  | \$0      |
|                                   | NO AGI   | 23,592            | \$0                      | \$1,107,227           | 47,658                 | 7,651                  | \$0      |
| <b>TOTAL</b>                      |          | 403,204           | \$9,403,231,868          | \$6,119,787,848       | 654,966                | 137,021                | \$0      |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 04**  
**TOTAL SINGLE PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID      |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|---------------|
| \$1 -                             | \$2,999  | 734               | \$1,575,308              | \$556,592             | 750                    | 18                     | \$42,878      |
| \$3,000 -                         | \$3,999  | 521               | \$1,844,926              | \$1,037,910           | 525                    | 3                      | \$15,189      |
| \$4,000 -                         | \$4,999  | 1,230             | \$5,685,512              | \$3,865,653           | 1,241                  | 10                     | \$37,557      |
| \$5,000 -                         | \$5,999  | 12,742            | \$70,775,959             | \$49,615,651          | 12,847                 | 11                     | \$168,032     |
| \$6,000 -                         | \$6,999  | 13,150            | \$85,227,201             | \$61,509,462          | 13,939                 | 13                     | \$428,824     |
| \$7,000 -                         | \$7,999  | 10,525            | \$78,729,331             | \$58,091,013          | 11,813                 | 30                     | \$687,868     |
| \$8,000 -                         | \$8,999  | 8,298             | \$70,383,991             | \$52,694,164          | 9,825                  | 36                     | \$833,528     |
| \$9,000 -                         | \$9,999  | 16,368            | \$155,404,154            | \$118,882,373         | 19,294                 | 237                    | \$2,169,083   |
| \$10,000 -                        | \$11,999 | 29,573            | \$324,899,680            | \$251,508,010         | 35,139                 | 732                    | \$5,582,400   |
| \$12,000 -                        | \$13,999 | 27,725            | \$360,087,136            | \$282,598,091         | 32,715                 | 964                    | \$7,328,178   |
| \$14,000 -                        | \$15,999 | 26,553            | \$398,154,652            | \$314,711,908         | 31,139                 | 1,377                  | \$9,393,248   |
| \$16,000 -                        | \$17,999 | 29,219            | \$497,155,773            | \$392,197,287         | 36,917                 | 5,763                  | \$11,739,795  |
| \$18,000 -                        | \$19,999 | 30,289            | \$575,478,148            | \$454,493,591         | 39,474                 | 10,002                 | \$14,534,195  |
| \$20,000 -                        | \$21,999 | 29,899            | \$627,658,524            | \$498,234,388         | 38,954                 | 10,445                 | \$17,403,044  |
| \$22,000 -                        | \$24,999 | 40,179            | \$942,947,654            | \$748,846,608         | 52,093                 | 14,477                 | \$28,506,101  |
| \$25,000 -                        | \$29,999 | 54,598            | \$1,494,872,275          | \$1,182,207,860       | 70,043                 | 17,963                 | \$49,648,362  |
| \$30,000 -                        | \$34,999 | 40,387            | \$1,306,944,063          | \$1,019,591,328       | 52,174                 | 13,072                 | \$45,810,438  |
| \$35,000 -                        | \$39,999 | 28,328            | \$1,058,099,690          | \$810,170,543         | 36,972                 | 9,209                  | \$38,072,897  |
| \$40,000 -                        | \$49,999 | 32,690            | \$1,449,534,825          | \$1,082,542,852       | 43,130                 | 10,628                 | \$53,022,900  |
| \$50,000 -                        | \$74,999 | 24,929            | \$1,478,119,936          | \$1,072,706,819       | 33,991                 | 7,741                  | \$55,986,423  |
| \$75,000 -                        | \$99,999 | 6,463             | \$551,759,203            | \$391,293,120         | 9,204                  | 1,708                  | \$22,124,430  |
| \$100,000 AND OVER                |          | 7,720             | \$2,775,417,622          | \$1,876,379,117       | 11,226                 | 1,973                  | \$80,328,332  |
| NO AGI                            |          | 93                | \$0                      | \$222,446             | 102                    | 5                      | \$34,003      |
| <b>TOTAL</b>                      |          | 472,213           | \$14,310,755,563         | \$10,723,956,786      | 593,507                | 106,417                | \$443,897,705 |



# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 05**  
**TOTAL SINGLE NO-PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|----------|
| \$1 -                             | \$2,999  | 62,210            | \$109,799,221            | \$30,039,815          | 71,425                 | 4,973                  | \$0      |
| \$3,000 -                         | \$3,999  | 29,906            | \$104,724,736            | \$56,149,225          | 34,783                 | 2,825                  | \$0      |
| \$4,000 -                         | \$4,999  | 30,748            | \$138,029,824            | \$83,122,146          | 36,371                 | 3,178                  | \$0      |
| \$5,000 -                         | \$5,999  | 16,943            | \$92,233,129             | \$57,463,681          | 23,101                 | 3,553                  | \$0      |
| \$6,000 -                         | \$6,999  | 14,003            | \$91,044,530             | \$60,347,920          | 19,843                 | 3,935                  | \$0      |
| \$7,000 -                         | \$7,999  | 14,387            | \$107,849,430            | \$75,535,578          | 20,016                 | 4,020                  | \$0      |
| \$8,000 -                         | \$8,999  | 14,438            | \$122,715,741            | \$88,917,709          | 19,945                 | 4,355                  | \$0      |
| \$9,000 -                         | \$9,999  | 4,735             | \$44,932,398             | \$24,260,993          | 8,767                  | 4,811                  | \$0      |
| \$10,000 -                        | \$11,999 | 8,704             | \$95,669,320             | \$56,274,968          | 16,589                 | 9,618                  | \$0      |
| \$12,000 -                        | \$13,999 | 8,476             | \$110,182,292            | \$71,308,080          | 16,287                 | 10,088                 | \$0      |
| \$14,000 -                        | \$15,999 | 8,204             | \$122,866,490            | \$82,044,994          | 15,855                 | 10,334                 | \$0      |
| \$16,000 -                        | \$17,999 | 4,417             | \$74,411,368             | \$48,164,754          | 8,455                  | 6,341                  | \$0      |
| \$18,000 -                        | \$19,999 | 1,850             | \$34,930,104             | \$19,651,156          | 3,396                  | 1,755                  | \$0      |
| \$20,000 -                        | \$21,999 | 915               | \$19,177,790             | \$8,998,344           | 1,576                  | 634                    | \$0      |
| \$22,000 -                        | \$24,999 | 962               | \$22,476,968             | \$9,224,521           | 1,613                  | 496                    | \$0      |
| \$25,000 -                        | \$29,999 | 1,064             | \$29,180,242             | \$10,179,603          | 1,725                  | 218                    | \$0      |
| \$30,000 -                        | \$34,999 | 827               | \$26,724,155             | \$9,679,127           | 1,321                  | 136                    | \$0      |
| \$35,000 -                        | \$39,999 | 576               | \$21,472,408             | \$9,421,212           | 859                    | 98                     | \$0      |
| \$40,000 -                        | \$49,999 | 621               | \$27,572,085             | \$13,339,982          | 884                    | 114                    | \$0      |
| \$50,000 -                        | \$74,999 | 518               | \$31,221,846             | \$15,706,455          | 722                    | 102                    | \$0      |
| \$75,000 -                        | \$99,999 | 205               | \$17,472,176             | \$9,186,148           | 283                    | 46                     | \$0      |
| \$100,000 AND OVER                |          | 539               | \$810,385,863            | \$436,695,092         | 704                    | 114                    | \$0      |
| NO AGI                            |          | 9,393             | \$0                      | \$106,695             | 12,882                 | 977                    | \$0      |
| <b>TOTAL</b>                      |          | 234,641           | \$2,255,072,116          | \$1,275,818,198       | 317,402                | 72,721                 | \$0      |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 06**  
**TOTAL MARRIED JOINT RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID      |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|---------------|
| \$1 -                             | \$2,999  | 12                | \$17,820                 | \$0                   | 35                     | 11                     | \$7,553       |
| \$3,000 -                         | \$3,999  | 4                 | \$13,780                 | \$1,180               | 9                      | 3                      | \$6,375       |
| \$4,000 -                         | \$4,999  | 4                 | \$18,105                 | \$2,138               | 10                     | 2                      | \$614         |
| \$5,000 -                         | \$5,999  | 3                 | \$16,025                 | \$6,848               | 11                     | 0                      | \$230         |
| \$6,000 -                         | \$6,999  | 11                | \$71,391                 | \$30,924              | 34                     | 3                      | \$3,106       |
| \$7,000 -                         | \$7,999  | 15                | \$113,571                | \$74,434              | 41                     | 0                      | \$3,017       |
| \$8,000 -                         | \$8,999  | 50                | \$429,684                | \$272,833             | 128                    | 3                      | \$4,934       |
| \$9,000 -                         | \$9,999  | 211               | \$2,028,927              | \$1,220,557           | 641                    | 7                      | \$4,708       |
| \$10,000 -                        | \$11,999 | 1,422             | \$15,827,581             | \$9,341,850           | 4,788                  | 43                     | \$75,599      |
| \$12,000 -                        | \$13,999 | 1,794             | \$23,363,149             | \$14,273,236          | 5,966                  | 77                     | \$175,712     |
| \$14,000 -                        | \$15,999 | 4,090             | \$61,948,760             | \$41,282,989          | 11,699                 | 506                    | \$437,211     |
| \$16,000 -                        | \$17,999 | 5,623             | \$95,703,167             | \$67,789,882          | 14,384                 | 2,930                  | \$1,044,982   |
| \$18,000 -                        | \$19,999 | 5,849             | \$111,013,739            | \$81,393,892          | 13,886                 | 5,425                  | \$1,685,343   |
| \$20,000 -                        | \$21,999 | 5,697             | \$119,582,347            | \$88,856,217          | 13,234                 | 5,962                  | \$2,396,299   |
| \$22,000 -                        | \$24,999 | 8,031             | \$188,490,471            | \$142,264,027         | 18,159                 | 9,103                  | \$4,560,368   |
| \$25,000 -                        | \$29,999 | 12,088            | \$331,558,154            | \$253,066,999         | 26,561                 | 14,509                 | \$9,468,152   |
| \$30,000 -                        | \$34,999 | 10,632            | \$344,829,082            | \$266,006,229         | 22,953                 | 12,869                 | \$10,961,020  |
| \$35,000 -                        | \$39,999 | 9,478             | \$354,868,710            | \$274,309,115         | 20,290                 | 11,895                 | \$11,857,685  |
| \$40,000 -                        | \$49,999 | 15,349            | \$687,020,300            | \$526,717,767         | 32,654                 | 19,353                 | \$24,055,751  |
| \$50,000 -                        | \$74,999 | 21,894            | \$1,327,600,178          | \$991,796,482         | 46,417                 | 27,720                 | \$47,642,562  |
| \$75,000 -                        | \$99,999 | 8,677             | \$744,510,139            | \$532,405,929         | 18,427                 | 11,623                 | \$26,231,055  |
| \$100,000 AND OVER                |          | 13,791            | \$6,960,322,731          | \$4,622,432,171       | 30,285                 | 18,517                 | \$105,889,262 |
| NO AGI                            |          | 33                | \$0                      | \$110,592             | 77                     | 37                     | \$115,382     |
| <b>TOTAL</b>                      |          | 124,758           | \$11,369,347,811         | \$7,913,656,291       | 280,689                | 140,598                | \$246,626,920 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 07**  
**TOTAL MARRIED JOINT NO-PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|----------|
| \$1 -                             | \$2,999  | 7,668             | \$12,252,554             | \$241,043             | 25,310                 | 1,922                  | \$0      |
| \$3,000 -                         | \$3,999  | 3,161             | \$11,115,988             | \$422,497             | 10,393                 | 866                    | \$0      |
| \$4,000 -                         | \$4,999  | 3,563             | \$16,033,970             | \$2,719,603           | 11,681                 | 990                    | \$0      |
| \$5,000 -                         | \$5,999  | 3,747             | \$20,602,126             | \$5,811,981           | 12,130                 | 1,192                  | \$0      |
| \$6,000 -                         | \$6,999  | 4,009             | \$26,091,404             | \$9,806,918           | 12,886                 | 1,334                  | \$0      |
| \$7,000 -                         | \$7,999  | 4,154             | \$31,174,748             | \$13,694,392          | 13,240                 | 1,467                  | \$0      |
| \$8,000 -                         | \$8,999  | 4,303             | \$36,561,679             | \$17,914,801          | 13,556                 | 1,691                  | \$0      |
| \$9,000 -                         | \$9,999  | 4,356             | \$41,351,647             | \$21,897,400          | 13,539                 | 2,060                  | \$0      |
| \$10,000 -                        | \$11,999 | 7,581             | \$83,239,458             | \$48,735,402          | 22,165                 | 4,384                  | \$0      |
| \$12,000 -                        | \$13,999 | 6,975             | \$90,482,370             | \$57,369,160          | 18,885                 | 5,001                  | \$0      |
| \$14,000 -                        | \$15,999 | 4,457             | \$66,118,829             | \$40,945,617          | 11,214                 | 5,665                  | \$0      |
| \$16,000 -                        | \$17,999 | 1,992             | \$33,561,741             | \$19,081,483          | 4,673                  | 3,887                  | \$0      |
| \$18,000 -                        | \$19,999 | 722               | \$13,664,857             | \$4,895,897           | 1,943                  | 902                    | \$0      |
| \$20,000 -                        | \$21,999 | 475               | \$9,947,374              | \$3,130,002           | 1,283                  | 526                    | \$0      |
| \$22,000 -                        | \$24,999 | 546               | \$12,793,165             | \$3,967,213           | 1,466                  | 579                    | \$0      |
| \$25,000 -                        | \$29,999 | 593               | \$16,242,823             | \$5,274,295           | 1,618                  | 563                    | \$0      |
| \$30,000 -                        | \$34,999 | 445               | \$14,422,969             | \$5,483,692           | 1,182                  | 381                    | \$0      |
| \$35,000 -                        | \$39,999 | 383               | \$14,312,748             | \$6,149,017           | 983                    | 322                    | \$0      |
| \$40,000 -                        | \$49,999 | 603               | \$27,012,648             | \$14,823,523          | 1,508                  | 477                    | \$0      |
| \$50,000 -                        | \$74,999 | 1,072             | \$65,984,445             | \$39,299,777          | 2,537                  | 1,001                  | \$0      |
| \$75,000 -                        | \$99,999 | 611               | \$52,712,407             | \$32,375,562          | 1,359                  | 608                    | \$0      |
| \$100,000 AND OVER                |          | 2,430             | \$3,239,354,466          | \$2,215,298,572       | 5,541                  | 2,517                  | \$0      |
| NO AGI                            |          | 9,950             | \$0                      | \$15,532              | 28,862                 | 5,580                  | \$0      |
| <b>TOTAL</b>                      |          | 73,796            | \$3,935,034,416          | \$2,569,353,379       | 217,954                | 43,915                 | \$0      |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 08**  
**TOTAL MARRIED SEPARATE PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID        |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|-----------------|
| \$1 -                             | \$2,999  | 614               | \$1,298,840              | \$1,781,908           | 651                    | 35                     | \$35,611        |
| \$3,000 -                         | \$3,999  | 1,061             | \$3,839,105              | \$3,951,069           | 1,097                  | 29                     | \$26,962        |
| \$4,000 -                         | \$4,999  | 4,065             | \$18,545,632             | \$16,837,088          | 4,178                  | 85                     | \$77,757        |
| \$5,000 -                         | \$5,999  | 8,278             | \$45,798,955             | \$37,708,145          | 8,849                  | 272                    | \$234,134       |
| \$6,000 -                         | \$6,999  | 11,504            | \$74,990,927             | \$59,866,594          | 13,357                 | 766                    | \$554,741       |
| \$7,000 -                         | \$7,999  | 13,782            | \$103,464,376            | \$81,559,125          | 16,740                 | 1,497                  | \$1,004,712     |
| \$8,000 -                         | \$8,999  | 15,042            | \$127,939,887            | \$100,512,835         | 18,435                 | 1,934                  | \$1,569,794     |
| \$9,000 -                         | \$9,999  | 15,806            | \$150,143,275            | \$117,913,878         | 19,354                 | 2,456                  | \$2,167,798     |
| \$10,000 -                        | \$11,999 | 33,095            | \$364,287,413            | \$287,331,993         | 39,885                 | 6,376                  | \$6,182,569     |
| \$12,000 -                        | \$13,999 | 35,157            | \$457,391,505            | \$362,205,387         | 41,577                 | 8,297                  | \$9,248,603     |
| \$14,000 -                        | \$15,999 | 37,942            | \$569,492,802            | \$452,371,444         | 43,639                 | 10,649                 | \$13,290,767    |
| \$16,000 -                        | \$17,999 | 40,346            | \$686,355,604            | \$546,121,388         | 45,703                 | 13,164                 | \$17,822,515    |
| \$18,000 -                        | \$19,999 | 41,809            | \$794,349,149            | \$633,084,027         | 46,569                 | 15,698                 | \$22,338,408    |
| \$20,000 -                        | \$21,999 | 42,563            | \$893,651,405            | \$712,227,224         | 47,071                 | 18,329                 | \$26,660,044    |
| \$22,000 -                        | \$24,999 | 63,252            | \$1,486,424,179          | \$1,183,123,733       | 69,040                 | 32,239                 | \$47,074,199    |
| \$25,000 -                        | \$29,999 | 99,769            | \$2,738,591,498          | \$2,171,554,992       | 107,415                | 61,131                 | \$93,002,485    |
| \$30,000 -                        | \$34,999 | 83,663            | \$2,711,882,537          | \$2,128,401,781       | 89,366                 | 59,302                 | \$97,421,671    |
| \$35,000 -                        | \$39,999 | 66,667            | \$2,492,979,377          | \$1,935,060,332       | 70,942                 | 52,545                 | \$92,626,251    |
| \$40,000 -                        | \$49,999 | 84,251            | \$3,746,110,369          | \$2,865,010,808       | 89,835                 | 71,966                 | \$144,432,049   |
| \$50,000 -                        | \$74,999 | 75,971            | \$4,521,007,748          | \$3,363,109,091       | 82,550                 | 70,425                 | \$184,540,687   |
| \$75,000 -                        | \$99,999 | 21,599            | \$1,845,986,616          | \$1,334,224,703       | 24,223                 | 20,394                 | \$80,446,976    |
| \$100,000 AND OVER                |          | 30,970            | \$9,960,489,310          | \$6,814,809,203       | 35,606                 | 30,513                 | \$340,403,697   |
| NO AGI                            |          | 50                | \$0                      | \$769,067             | 56                     | 8                      | \$60,378        |
| <b>TOTAL</b>                      |          | 827,256           | \$33,795,020,509         | \$25,209,535,815      | 916,138                | 478,110                | \$1,181,222,808 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 09**  
**TOTAL MARRIED SEPARATE NO-PAY RETURNS**

| ADJUSTED GROSS<br>INCOME BRACKETS |          | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PER.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID |
|-----------------------------------|----------|-------------------|--------------------------|-----------------------|------------------------|------------------------|----------|
| \$1 -                             | \$2,999  | 24,363            | \$41,409,846             | \$28,484,666          | 29,667                 | 1,456                  | \$0      |
| \$3,000 -                         | \$3,999  | 12,111            | \$42,365,819             | \$28,431,274          | 14,972                 | 804                    | \$0      |
| \$4,000 -                         | \$4,999  | 10,280            | \$46,012,751             | \$29,678,320          | 13,618                 | 1,037                  | \$0      |
| \$5,000 -                         | \$5,999  | 7,027             | \$38,381,414             | \$24,356,222          | 10,454                 | 1,132                  | \$0      |
| \$6,000 -                         | \$6,999  | 4,492             | \$29,023,944             | \$17,666,088          | 6,622                  | 1,222                  | \$0      |
| \$7,000 -                         | \$7,999  | 3,033             | \$22,640,642             | \$13,513,273          | 4,341                  | 1,051                  | \$0      |
| \$8,000 -                         | \$8,999  | 2,208             | \$18,722,269             | \$11,224,087          | 3,078                  | 830                    | \$0      |
| \$9,000 -                         | \$9,999  | 1,747             | \$16,565,755             | \$10,290,187          | 2,332                  | 837                    | \$0      |
| \$10,000 -                        | \$11,999 | 2,596             | \$28,390,182             | \$18,362,192          | 3,240                  | 1,319                  | \$0      |
| \$12,000 -                        | \$13,999 | 1,944             | \$25,244,887             | \$16,584,648          | 2,338                  | 989                    | \$0      |
| \$14,000 -                        | \$15,999 | 1,626             | \$24,338,048             | \$16,143,596          | 1,883                  | 742                    | \$0      |
| \$16,000 -                        | \$17,999 | 1,497             | \$25,426,559             | \$17,113,096          | 1,695                  | 531                    | \$0      |
| \$18,000 -                        | \$19,999 | 1,355             | \$25,744,443             | \$17,489,369          | 1,538                  | 363                    | \$0      |
| \$20,000 -                        | \$21,999 | 1,230             | \$25,830,319             | \$18,073,366          | 1,366                  | 381                    | \$0      |
| \$22,000 -                        | \$24,999 | 1,647             | \$38,638,183             | \$27,760,206          | 1,802                  | 519                    | \$0      |
| \$25,000 -                        | \$29,999 | 2,350             | \$64,540,438             | \$46,834,379          | 2,574                  | 905                    | \$0      |
| \$30,000 -                        | \$34,999 | 1,974             | \$63,939,465             | \$46,823,781          | 2,144                  | 746                    | \$0      |
| \$35,000 -                        | \$39,999 | 1,638             | \$61,254,171             | \$44,432,859          | 1,759                  | 666                    | \$0      |
| \$40,000 -                        | \$49,999 | 2,256             | \$100,356,958            | \$70,894,720          | 2,419                  | 977                    | \$0      |
| \$50,000 -                        | \$74,999 | 2,281             | \$137,342,122            | \$95,591,111          | 2,499                  | 1,089                  | \$0      |
| \$75,000 -                        | \$99,999 | 925               | \$79,460,139             | \$54,763,515          | 1,068                  | 498                    | \$0      |
| \$100,000 AND OVER                |          | 1,938             | \$2,257,496,982          | \$1,619,120,316       | 2,287                  | 1,197                  | \$0      |
| NO AGI                            |          | 4,249             | \$0                      | \$985,000             | 5,914                  | 1,094                  | \$0      |
| <b>TOTAL</b>                      |          | 94,767            | \$3,213,125,336          | \$2,274,616,271       | 119,610                | 20,385                 | \$0      |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 10**  
**TOTAL PAY AND NO PAY RETURNS BY COUNTY**

| COUNTY      | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME | NO. OF PERS.<br>CREDITS | NO. OF DEP.<br>CREDITS | TAX PAID     |
|-------------|-------------------|--------------------------|-----------------------|-------------------------|------------------------|--------------|
| ADAIR       | 4,705             | \$104,095,619            | \$80,170,551          | 6,753                   | 2,038                  | \$3,495,883  |
| ADAMS       | 2,537             | \$49,102,846             | \$37,908,491          | 3,634                   | 1,205                  | \$1,568,480  |
| ALLAMAKEE   | 8,279             | \$177,479,228            | \$135,662,838         | 11,455                  | 4,063                  | \$5,359,028  |
| APPANOOSE   | 7,080             | \$148,887,762            | \$113,198,727         | 10,091                  | 3,390                  | \$4,848,525  |
| AUDUBON     | 3,838             | \$78,819,789             | \$61,161,219          | 5,568                   | 1,831                  | \$2,614,328  |
| BENTON      | 14,680            | \$378,296,848            | \$289,475,934         | 19,449                  | 7,192                  | \$13,701,416 |
| BLACK HAWK  | 69,576            | \$1,967,601,326          | \$1,464,231,238       | 92,128                  | 31,443                 | \$72,481,868 |
| BOONE       | 15,159            | \$392,379,727            | \$295,567,895         | 20,293                  | 6,954                  | \$14,026,387 |
| BREMER      | 13,925            | \$377,089,548            | \$283,115,777         | 18,521                  | 6,481                  | \$13,845,641 |
| BUCHANAN    | 11,470            | \$292,607,094            | \$222,573,545         | 15,392                  | 6,173                  | \$10,436,859 |
| BUENA VISTA | 11,367            | \$277,608,826            | \$209,619,066         | 15,841                  | 6,209                  | \$9,563,089  |
| BUTLER      | 9,006             | \$201,715,781            | \$156,139,144         | 12,454                  | 4,034                  | \$6,963,984  |
| CALHOUN     | 6,510             | \$140,195,451            | \$106,538,565         | 9,255                   | 2,832                  | \$4,702,480  |
| CARROLL     | 13,701            | \$332,551,623            | \$250,959,964         | 18,347                  | 6,793                  | \$11,591,837 |
| CASS        | 8,788             | \$196,757,649            | \$148,938,790         | 12,462                  | 3,985                  | \$6,402,596  |
| CEDAR       | 11,043            | \$336,342,836            | \$257,998,682         | 14,670                  | 4,884                  | \$13,772,205 |
| CERRO GORDO | 27,262            | \$748,299,579            | \$557,556,840         | 36,639                  | 11,976                 | \$27,633,634 |
| CHEROKEE    | 7,965             | \$182,851,383            | \$142,090,556         | 11,049                  | 3,559                  | \$6,532,061  |
| CHICKASAW   | 7,938             | \$198,756,953            | \$155,932,251         | 10,719                  | 3,860                  | \$7,573,312  |
| CLARKE      | 5,138             | \$109,824,847            | \$84,399,972          | 7,169                   | 2,569                  | \$3,564,106  |
| CLAY        | 11,013            | \$279,490,824            | \$211,094,164         | 14,851                  | 4,982                  | \$10,070,668 |
| CLAYTON     | 10,872            | \$235,087,732            | \$179,261,985         | 15,047                  | 5,149                  | \$7,386,279  |
| CLINTON     | 28,570            | \$717,729,180            | \$545,042,448         | 38,595                  | 13,770                 | \$25,769,950 |
| CRAWFORD    | 9,555             | \$203,751,451            | \$157,147,603         | 13,175                  | 4,978                  | \$6,849,698  |
| DALLAS      | 23,159            | \$853,556,241            | \$621,699,756         | 29,713                  | 11,886                 | \$34,388,979 |
| DAVIS       | 4,280             | \$88,710,000             | \$67,905,503          | 6,119                   | 2,404                  | \$2,831,724  |
| DECATUR     | 3,786             | \$73,752,773             | \$56,027,640          | 5,483                   | 1,982                  | \$2,224,717  |
| DELAWARE    | 10,794            | \$239,939,329            | \$183,402,753         | 14,311                  | 5,895                  | \$8,145,614  |
| DES MOINES  | 24,788            | \$692,417,927            | \$524,171,654         | 33,615                  | 11,308                 | \$26,356,595 |
| DICKINSON   | 10,692            | \$323,332,760            | \$237,639,037         | 14,635                  | 4,034                  | \$12,282,017 |
| DUBUQUE     | 53,495            | \$1,538,900,369          | \$1,132,607,105       | 69,458                  | 26,279                 | \$55,451,980 |
| EMMET       | 6,303             | \$142,056,213            | \$108,082,053         | 8,638                   | 2,873                  | \$4,648,055  |
| FAYETTE     | 12,059            | \$259,107,066            | \$200,904,523         | 16,746                  | 5,953                  | \$8,871,319  |
| FLOYD       | 9,714             | \$226,005,388            | \$172,387,140         | 13,406                  | 4,593                  | \$7,878,837  |
| FRANKLIN    | 6,257             | \$149,297,175            | \$114,532,006         | 8,920                   | 2,824                  | \$5,488,897  |
| FREMONT     | 4,393             | \$101,213,992            | \$78,658,651          | 6,211                   | 2,105                  | \$3,093,547  |
| GREENE      | 5,991             | \$134,840,470            | \$103,289,875         | 8,594                   | 2,936                  | \$4,544,184  |
| GRUNDY      | 7,462             | \$188,895,679            | \$143,319,524         | 10,149                  | 3,329                  | \$6,837,451  |
| GUTHRIE     | 6,643             | \$168,137,198            | \$128,179,524         | 9,350                   | 2,949                  | \$6,205,435  |
| HAMILTON    | 9,797             | \$246,933,138            | \$182,852,921         | 13,378                  | 4,522                  | \$8,464,159  |
| HANCOCK     | 7,092             | \$158,149,430            | \$123,451,159         | 9,646                   | 3,431                  | \$5,478,724  |
| HARDIN      | 11,287            | \$260,357,863            | \$198,429,518         | 15,717                  | 4,966                  | \$9,063,988  |
| HARRISON    | 8,459             | \$210,086,739            | \$156,860,863         | 11,521                  | 4,148                  | \$5,408,810  |
| HENRY       | 11,319            | \$288,039,157            | \$219,527,026         | 15,159                  | 5,391                  | \$10,337,640 |
| HOWARD      | 6,049             | \$129,874,528            | \$100,160,987         | 8,378                   | 3,044                  | \$4,061,004  |
| HUMBOLDT    | 6,401             | \$157,604,470            | \$119,996,141         | 8,990                   | 2,967                  | \$5,674,826  |
| IDA         | 4,678             | \$110,466,986            | \$84,493,969          | 6,640                   | 2,294                  | \$3,801,078  |
| IOWA        | 9,946             | \$316,194,794            | \$235,531,400         | 13,335                  | 4,617                  | \$12,191,177 |
| JACKSON     | 11,737            | \$260,804,868            | \$199,847,447         | 16,123                  | 5,734                  | \$8,801,242  |
| JASPER      | 22,086            | \$621,381,885            | \$468,800,618         | 29,252                  | 9,846                  | \$23,084,590 |
| JEFFERSON   | 8,574             | \$351,749,163            | \$237,351,134         | 11,584                  | 3,984                  | \$13,925,706 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 10 (CONT'D)**  
**TOTALPAY AND NO PAY RETURNS BY COUNTY**

| COUNTY        | NO. OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | NET<br>TAXABLE INCOME   | NO. OF PERS.<br>CREDITS | NO. OF DEP<br>CREDITS | TAX PAID               |
|---------------|-------------------|--------------------------|-------------------------|-------------------------|-----------------------|------------------------|
| JOHNSON       | 59,388            | \$2,079,020,571          | \$1,518,355,302         | 73,360                  | 23,519                | \$81,264,222           |
| JONES         | 11,303            | \$278,433,255            | \$211,979,998           | 15,184                  | 5,054                 | \$9,796,849            |
| KEOKUK        | 6,400             | \$137,316,103            | \$106,805,722           | 9,107                   | 3,142                 | \$4,726,246            |
| KOSSUTH       | 10,296            | \$223,585,217            | \$168,094,250           | 14,447                  | 5,022                 | \$7,085,583            |
| LEE           | 21,238            | \$543,786,639            | \$413,758,290           | 29,142                  | 10,165                | \$19,211,358           |
| LINN          | 115,962           | \$3,986,770,479          | \$2,914,088,687         | 149,011                 | 51,955                | \$155,829,394          |
| LOUISA        | 6,575             | \$167,932,053            | \$130,370,548           | 8,928                   | 3,683                 | \$6,233,713            |
| LUCAS         | 4,876             | \$124,019,101            | \$91,338,620            | 6,831                   | 2,351                 | \$4,516,286            |
| LYON          | 6,940             | \$151,445,586            | \$118,106,319           | 9,523                   | 3,650                 | \$4,995,403            |
| MADISON       | 8,025             | \$217,719,479            | \$163,657,367           | 10,726                  | 3,997                 | \$8,030,467            |
| MAHASKA       | 12,559            | \$309,861,607            | \$236,071,599           | 16,963                  | 5,975                 | \$10,922,695           |
| MARION        | 18,761            | \$528,773,327            | \$393,907,409           | 24,979                  | 9,153                 | \$19,029,435           |
| MARSHALL      | 22,996            | \$611,254,093            | \$462,531,085           | 31,064                  | 11,428                | \$22,247,920           |
| MILLS         | 7,684             | \$210,204,644            | \$154,624,637           | 10,166                  | 3,723                 | \$5,297,786            |
| MITCHELL      | 6,342             | \$146,565,735            | \$113,944,713           | 8,857                   | 3,102                 | \$5,075,424            |
| MONONA        | 5,524             | \$124,975,556            | \$95,308,791            | 8,035                   | 2,491                 | \$4,164,052            |
| MONROE        | 4,352             | \$147,316,948            | \$114,653,354           | 6,136                   | 2,139                 | \$6,913,806            |
| MONTGOMERY    | 6,863             | \$159,463,547            | \$122,100,698           | 9,648                   | 3,151                 | \$5,432,709            |
| MUSCATINE     | 24,615            | \$721,841,876            | \$538,747,964           | 32,456                  | 12,515                | \$27,174,214           |
| OBRIEN        | 9,287             | \$213,561,787            | \$163,123,054           | 12,943                  | 4,417                 | \$7,174,816            |
| OSCEOLA       | 3,925             | \$86,451,505             | \$67,114,541            | 5,394                   | 1,922                 | \$2,769,603            |
| PAGE          | 9,315             | \$229,692,962            | \$175,111,847           | 13,112                  | 4,056                 | \$8,094,110            |
| PALO ALTO     | 5,749             | \$123,338,796            | \$94,213,467            | 8,202                   | 2,699                 | \$4,130,331            |
| PLYMOUTH      | 15,299            | \$424,576,295            | \$323,785,333           | 20,549                  | 8,154                 | \$15,118,509           |
| POCAHONTAS    | 4,969             | \$107,481,391            | \$83,694,511            | 7,055                   | 2,334                 | \$3,709,568            |
| POLK          | 223,403           | \$8,389,105,600          | \$6,014,870,862         | 284,164                 | 101,360               | \$328,286,273          |
| POTTAWATTAMIE | 48,178            | \$1,326,306,283          | \$964,837,412           | 64,219                  | 22,892                | \$30,689,958           |
| POWESHIEK     | 11,095            | \$292,133,615            | \$217,855,586           | 15,072                  | 4,822                 | \$10,496,977           |
| RINGGOLD      | 2,873             | \$56,233,804             | \$42,602,290            | 4,278                   | 1,359                 | \$1,776,971            |
| SAC           | 6,902             | \$149,611,362            | \$116,266,013           | 9,829                   | 3,203                 | \$5,212,376            |
| SCOTT         | 90,279            | \$3,028,696,979          | \$2,216,951,554         | 119,526                 | 43,984                | \$115,734,088          |
| SHELBY        | 7,951             | \$175,762,893            | \$134,435,529           | 11,131                  | 3,718                 | \$5,742,798            |
| SIoux         | 17,737            | \$464,540,367            | \$342,764,637           | 23,709                  | 9,922                 | \$15,878,988           |
| STORY         | 41,491            | \$1,328,938,751          | \$971,871,011           | 52,946                  | 16,875                | \$50,267,710           |
| TAMA          | 10,258            | \$235,123,853            | \$181,352,872           | 14,371                  | 4,727                 | \$8,195,834            |
| TAYLOR        | 3,630             | \$71,284,358             | \$55,475,774            | 5,338                   | 1,722                 | \$2,156,482            |
| UNION         | 7,216             | \$159,771,283            | \$123,072,672           | 10,076                  | 3,217                 | \$5,511,844            |
| VAN BUREN     | 4,249             | \$88,026,779             | \$68,335,901            | 6,115                   | 2,086                 | \$2,918,564            |
| WAPELLO       | 19,431            | \$468,167,504            | \$353,899,350           | 27,034                  | 8,939                 | \$16,259,728           |
| WARREN        | 23,607            | \$706,796,116            | \$523,066,080           | 30,120                  | 11,547                | \$26,282,319           |
| WASHINGTON    | 12,309            | \$295,476,628            | \$223,724,727           | 16,809                  | 5,968                 | \$10,194,268           |
| WAYNE         | 3,328             | \$65,219,253             | \$49,446,576            | 5,079                   | 1,550                 | \$1,932,157            |
| WEBSTER       | 22,441            | \$585,520,899            | \$441,145,779           | 30,673                  | 10,553                | \$21,277,646           |
| WINNEBAGO     | 7,425             | \$183,284,723            | \$140,115,503           | 10,197                  | 3,499                 | \$6,303,880            |
| WINNESHIEK    | 11,616            | \$285,073,854            | \$217,054,727           | 15,523                  | 5,453                 | \$10,059,173           |
| WOODBURY      | 57,477            | \$1,657,455,358          | \$1,225,632,686         | 76,208                  | 31,515                | \$57,299,172           |
| WORTH         | 4,509             | \$102,514,751            | \$80,021,667            | 6,152                   | 1,982                 | \$3,490,448            |
| WRIGHT        | 8,409             | \$196,523,247            | \$151,030,790           | 11,739                  | 3,862                 | \$6,973,046            |
| NON-RESIDENT  | 145,156           | \$20,092,269,436         | \$13,789,722,464        | 204,546                 | 70,950                | \$89,565,625           |
| <b>TOTAL</b>  | <b>1,827,431</b>  | <b>\$68,878,355,751</b>  | <b>\$49,966,936,740</b> | <b>2,445,300</b>        | <b>862,146</b>        | <b>\$1,871,747,433</b> |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 11**  
**TOTAL RETURNS BY ITEMIZED DEDUCTION**

| ADJUSTED GROSS<br>INCOME BRACKET |          | NUMBER OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | FEDERAL TAX<br>DEDUCTION | ITEMIZED<br>DEDUCTION | TAXABLE<br>INCOME | TAX PAID        |
|----------------------------------|----------|----------------------|--------------------------|--------------------------|-----------------------|-------------------|-----------------|
| \$1 -                            | \$2,999  | 18,264               | \$30,977,616             | \$1,667,113              | \$17,048,077          | \$25,195,415      | \$33,749        |
| \$3,000 -                        | \$3,999  | 8,018                | \$28,085,596             | \$529,945                | \$11,329,973          | \$20,317,978      | \$16,618        |
| \$4,000 -                        | \$4,999  | 9,024                | \$40,587,611             | \$1,482,248              | \$17,316,422          | \$27,142,158      | \$63,310        |
| \$5,000 -                        | \$5,999  | 9,377                | \$51,575,732             | \$2,265,277              | \$20,327,898          | \$34,441,263      | \$172,213       |
| \$6,000 -                        | \$6,999  | 9,848                | \$64,080,441             | \$3,306,208              | \$23,967,866          | \$42,177,852      | \$349,179       |
| \$7,000 -                        | \$7,999  | 10,553               | \$79,166,402             | \$4,401,051              | \$28,371,499          | \$52,108,429      | \$567,050       |
| \$8,000 -                        | \$8,999  | 11,031               | \$93,815,152             | \$6,007,145              | \$31,557,058          | \$61,797,513      | \$836,339       |
| \$9,000 -                        | \$9,999  | 11,980               | \$113,815,619            | \$7,655,168              | \$39,445,495          | \$74,558,220      | \$1,198,216     |
| \$10,000 -                       | \$11,999 | 24,331               | \$267,812,039            | \$19,088,061             | \$82,317,763          | \$179,405,603     | \$3,451,290     |
| \$12,000 -                       | \$13,999 | 24,852               | \$323,322,351            | \$25,031,766             | \$87,292,327          | \$221,339,618     | \$5,087,607     |
| \$14,000 -                       | \$15,999 | 27,091               | \$406,620,216            | \$32,940,400             | \$100,045,829         | \$282,682,398     | \$7,376,790     |
| \$16,000 -                       | \$17,999 | 28,796               | \$490,025,150            | \$43,013,554             | \$110,032,079         | \$346,060,562     | \$10,188,815    |
| \$18,000 -                       | \$19,999 | 30,629               | \$582,125,777            | \$91,875,550             | \$118,374,883         | \$418,209,184     | \$13,495,334    |
| \$20,000 -                       | \$21,999 | 31,945               | \$670,920,821            | \$61,109,705             | \$126,021,917         | \$487,774,638     | \$16,935,340    |
| \$22,000 -                       | \$24,999 | 50,100               | \$1,178,106,302          | \$112,970,418            | \$208,115,077         | \$863,304,339     | \$32,147,438    |
| \$25,000 -                       | \$29,999 | 85,789               | \$2,358,731,836          | \$235,020,582            | \$386,499,775         | \$1,743,220,207   | \$70,661,161    |
| \$30,000 -                       | \$34,999 | 80,454               | \$2,611,319,854          | \$279,527,804            | \$405,678,375         | \$1,929,945,267   | \$83,965,943    |
| \$35,000 -                       | \$39,999 | 69,725               | \$2,609,748,734          | \$300,325,983            | \$390,853,693         | \$1,922,524,016   | \$87,620,232    |
| \$40,000 -                       | \$49,999 | 97,474               | \$4,343,530,816          | \$540,148,824            | \$672,740,564         | \$3,173,332,386   | \$151,688,979   |
| \$50,000 -                       | \$74,999 | 101,704              | \$6,099,094,215          | \$859,986,885            | \$866,654,530         | \$4,379,729,127   | \$224,820,513   |
| \$75,000 -                       | \$99,999 | 33,719               | \$2,887,864,338          | \$468,164,558            | \$400,554,977         | \$2,024,375,760   | \$110,209,892   |
| \$100,000 AND OVER               |          | 52,882               | \$24,592,359,352         | \$5,338,775,705          | \$3,095,917,989       | \$16,405,932,247  | \$485,420,600   |
| NO AGI                           |          | 6,417                | \$0                      | \$27,493,993             | \$59,293,251          | \$1,268,183       | \$147,976       |
| <b>TOTAL</b>                     |          | 834,003              | \$49,923,685,970         | \$8,462,787,943          | \$7,299,757,317       | \$34,716,842,363  | \$1,306,454,584 |



# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 12**  
**TOTAL RETURNS BY STANDARD DEDUCTION**

| ADJUSTED GROSS<br>INCOME BRACKET |          | NUMBER OF<br>RETURNS | ADJUSTED<br>GROSS INCOME | FEDERAL TAX<br>DEDUCTION | STANDARD<br>DEDUCTION | TAXABLE<br>INCOME | TAX PAID      |
|----------------------------------|----------|----------------------|--------------------------|--------------------------|-----------------------|-------------------|---------------|
| \$1 -                            | \$2,999  | 77,337               | \$135,375,973            | -\$373,481               | \$106,248,201         | \$35,908,609      | \$52,293      |
| \$3,000 -                        | \$3,999  | 38,746               | \$135,818,758            | \$1,617,661              | \$65,116,334          | \$69,675,177      | \$31,908      |
| \$4,000 -                        | \$4,999  | 40,866               | \$183,738,183            | \$4,820,429              | \$70,003,081          | \$109,082,790     | \$52,618      |
| \$5,000 -                        | \$5,999  | 39,363               | \$216,231,876            | \$7,534,328              | \$68,881,884          | \$140,521,265     | \$230,183     |
| \$6,000 -                        | \$6,999  | 37,321               | \$242,368,956            | \$8,389,555              | \$67,099,436          | \$167,050,054     | \$637,492     |
| \$7,000 -                        | \$7,999  | 35,343               | \$264,805,696            | \$10,027,866             | \$64,476,071          | \$190,359,386     | \$1,128,547   |
| \$8,000 -                        | \$8,999  | 33,308               | \$282,938,099            | \$11,231,884             | \$62,320,073          | \$209,738,916     | \$1,571,917   |
| \$9,000 -                        | \$9,999  | 31,243               | \$296,610,537            | \$16,544,872             | \$60,441,905          | \$219,907,168     | \$3,143,373   |
| \$10,000 -                       | \$11,999 | 58,640               | \$644,501,595            | \$36,980,363             | \$115,752,327         | \$492,148,812     | \$8,389,278   |
| \$12,000 -                       | \$13,999 | 57,219               | \$743,428,988            | \$46,883,202             | \$113,823,138         | \$582,998,984     | \$11,664,886  |
| \$14,000 -                       | \$15,999 | 55,781               | \$836,299,365            | \$60,898,106             | \$111,046,702         | \$664,818,150     | \$15,744,436  |
| \$16,000 -                       | \$17,999 | 54,298               | \$922,589,062            | \$70,927,424             | \$107,517,589         | \$744,407,328     | \$20,418,477  |
| \$18,000 -                       | \$19,999 | 51,245               | \$973,054,663            | \$80,195,156             | \$100,195,333         | \$792,798,748     | \$25,062,612  |
| \$20,000 -                       | \$21,999 | 48,834               | \$1,024,926,938          | \$88,480,403             | \$94,750,316          | \$841,744,903     | \$29,524,047  |
| \$22,000 -                       | \$24,999 | 64,517               | \$1,513,664,318          | \$137,233,465            | \$124,578,512         | \$1,251,881,969   | \$47,993,230  |
| \$25,000 -                       | \$29,999 | 84,673               | \$2,316,253,594          | \$229,358,660            | \$160,990,630         | \$1,925,897,921   | \$81,457,838  |
| \$30,000 -                       | \$34,999 | 57,474               | \$1,857,422,417          | \$200,034,284            | \$111,105,064         | \$1,546,040,671   | \$70,227,186  |
| \$35,000 -                       | \$39,999 | 37,345               | \$1,393,238,370          | \$162,288,331            | \$73,860,001          | \$1,157,019,062   | \$54,936,601  |
| \$40,000 -                       | \$49,999 | 38,296               | \$1,694,076,369          | \$215,060,053            | \$79,362,201          | \$1,399,997,266   | \$69,821,721  |
| \$50,000 -                       | \$74,999 | 24,961               | \$1,462,182,060          | \$209,170,872            | \$55,192,713          | \$1,198,480,608   | \$63,349,159  |
| \$75,000 -                       | \$99,999 | 4,761                | \$404,036,342            | \$64,563,137             | \$10,345,196          | \$329,873,217     | \$18,592,569  |
| \$100,000 AND OVER               |          | 4,506                | \$1,411,107,622          | \$228,257,048            | \$9,528,999           | \$1,178,802,224   | \$41,200,691  |
| NO AGI                           |          | 17,351               | \$0                      | -\$1,554,550             | \$2,709,060           | \$941,149         | \$61,787      |
| <b>TOTAL</b>                     |          | 993,428              | \$18,954,669,781         | \$1,888,569,068          | \$1,835,344,766       | \$15,250,094,377  | \$565,292,849 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

**TABLE 13**  
**TOTAL PAY AND NO-PAY RETURNS BY CREDIT**

| ADJUSTED GROSS<br>INCOME BRACKET |          | NUMBER OF<br>RETURNS | CHILD CARE<br>CREDIT | TUITION-<br>TEXTBOOK | OUT-OF-STATE<br>CREDIT | MOTOR<br>FUEL CREDIT | TAX PAID        |
|----------------------------------|----------|----------------------|----------------------|----------------------|------------------------|----------------------|-----------------|
| \$1 -                            | \$2,999  | 95,601               | \$46,013.00          | \$4,583.00           | \$857.00               | \$208,913.00         | \$86,042        |
| \$3,000 -                        | \$3,999  | 46,764               | \$46,206.00          | \$5,290.00           | \$273.00               | \$104,730.00         | \$48,526        |
| \$4,000 -                        | \$4,999  | 49,890               | \$64,176.00          | \$10,499.00          | \$1,435.00             | \$118,520.00         | \$115,928       |
| \$5,000 -                        | \$5,999  | 48,740               | \$89,493.00          | \$16,657.00          | \$4,232.00             | \$121,103.00         | \$402,396       |
| \$6,000 -                        | \$6,999  | 47,169               | \$106,169.00         | \$22,185.00          | \$9,842.00             | \$139,247.00         | \$986,671       |
| \$7,000 -                        | \$7,999  | 45,896               | \$122,008.00         | \$31,777.00          | \$20,157.00            | \$149,635.00         | \$1,695,597     |
| \$8,000 -                        | \$8,999  | 44,339               | \$153,222.00         | \$35,699.00          | \$27,172.00            | \$151,428.00         | \$2,408,256     |
| \$9,000 -                        | \$9,999  | 43,223               | \$180,255.00         | \$38,431.00          | \$44,937.00            | \$142,400.00         | \$4,341,589     |
| \$10,000 -                       | \$11,999 | 82,971               | \$385,912.00         | \$104,474.00         | \$132,459.00           | \$328,103.00         | \$11,840,568    |
| \$12,000 -                       | \$13,999 | 82,071               | \$492,973.00         | \$127,459.00         | \$204,194.00           | \$308,855.00         | \$16,752,493    |
| \$14,000 -                       | \$15,999 | 82,872               | \$630,430.00         | \$160,400.00         | \$303,752.00           | \$320,385.00         | \$23,121,226    |
| \$16,000 -                       | \$17,999 | 83,094               | \$752,561.00         | \$223,947.00         | \$440,313.00           | \$305,216.00         | \$30,607,292    |
| \$18,000 -                       | \$19,999 | 81,874               | \$737,192.00         | \$275,216.00         | \$628,147.00           | \$272,578.00         | \$38,557,946    |
| \$20,000 -                       | \$21,999 | 80,779               | \$646,107.00         | \$315,530.00         | \$832,077.00           | \$231,519.00         | \$46,459,387    |
| \$22,000 -                       | \$24,999 | 114,617              | \$798,234.00         | \$552,291.00         | \$1,571,106.00         | \$315,465.00         | \$80,140,668    |
| \$25,000 -                       | \$29,999 | 170,462              | \$786,506.00         | \$1,016,727.00       | \$2,910,750.00         | \$447,472.00         | \$152,118,999   |
| \$30,000 -                       | \$34,999 | 137,928              | \$454,916.00         | \$1,056,345.00       | \$2,988,160.00         | \$347,469.00         | \$154,193,129   |
| \$35,000 -                       | \$39,999 | 107,070              | \$201,846.00         | \$995,888.00         | \$2,993,815.00         | \$271,009.00         | \$142,556,833   |
| \$40,000 -                       | \$49,999 | 135,770              | \$0.00               | \$1,539,358.00       | \$4,779,159.00         | \$330,237.00         | \$221,510,700   |
| \$50,000 -                       | \$74,999 | 126,665              | \$0.00               | \$1,920,431.00       | \$6,608,163.00         | \$322,437.00         | \$288,169,672   |
| \$75,000 -                       | \$99,999 | 38,480               | \$0.00               | \$747,583.00         | \$2,683,874.00         | \$110,458.00         | \$128,802,461   |
| \$100,000 AND OVER               |          | 57,388               | \$0.00               | \$1,137,542.00       | \$13,691,607.00        | \$191,730.00         | \$526,621,291   |
| NO AGI                           |          | 23,768               | \$12,614.00          | \$3,979.00           | \$1,966.00             | \$677,110.00         | \$209,763       |
| <b>TOTAL</b>                     |          | 1,827,431            | \$6,706,833.00       | \$10,342,291.00      | \$40,878,447.00        | \$5,916,019.00       | \$1,871,747,433 |

# 1999 IOWA INDIVIDUAL INCOME TAX ANNUAL STATISTICAL REPORT

## INCOME TAX ABATEMENT

The Director of Revenue and Finance is provided the statutory authority to “abate any unpaid portion of assessed tax, interest or penalties which the director determines is erroneous, illegal or excessive” (section 421.60 (2) (i) Code of Iowa, 2001). Abatements apply to those cases in which the initial protest occurs after the 60 days appeal period has expired and in which the taxpayer produced records substantiating the tax filer’s claim to reduced tax liability. The following table summarizes the individual income tax abatements allowed in calendar 2000.

### INDIVIDUAL INCOME TAX ABATEMENTS JANUARY 1, 2000 THROUGH DECEMBER 31, 2000

| <u>Number<br/>of Returns</u> | <u>Tax</u>     | <u>Penalty<br/>(Includes Fees)</u> | <u>Interest</u> | <u>Total<br/>Amounts</u> |
|------------------------------|----------------|------------------------------------|-----------------|--------------------------|
| 1,602                        | \$2,158,035.25 | \$279,313.56                       | \$886,286.54    | \$3,323,635.35           |